IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.09.2007

CORAM:

THE HONOURABLE MR.JUSTICE M.JAICHANDREN

W.P.No.30227 of 2007
&
M.P.No.1 of 2007

M/s. Stan Packs (India) Ltd.,
Represented by its Joint Managing Director,
Mr.G.Radhakrishan
New No.46 (Old No.58),
Halls Road, Kilpauk,
Chennai 600 010. ... Petitioner

Vs.

1.The Commercial Tax Officer,
Kilpauk Assessment Circle,
13, Sowrashtra Nagar Ist Main Road,
Choolaimedu,
Chennai- 600 094.

2. The Appellate Assistant Commissioner (CT) VI,
6th Floor, Kuralagam Annexe,
Chennai 600 108. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Mandamus as stated therein.

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For Petitioner : Mr.A.R.Jeyasanker

For Respondents : Mr.A.V.Mani Bharathi
Government Advocate

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O R D E R

The writ petition is filed for the issuance of a Writ of Mandamus directing the second respondent to dispense with the furnishing of security as per proceedings in S.P.No.11/2007 in A.P.No.2 of 2007, dated 22.2.2007.

2. Mr.A.V.Mani Bharathi, the learned Government Advocate, takes notice on behalf of the respondents.

3. With the consent of the learned counsels appearing on either side, the writ petition is taken up for final disposal.

4. The learned counsel for the petitioner submits that in similar matters orders have been passed by this Court directing the petitioner to furnish a personal Bond for the balance amount of tax, surcharge and the entire penalty instead of furnishing Bank Guarantee or Security.

5. In the present case, the Appellate Assistant Commissioner (CT) - VI, Chennai, the second respondent herein, by the impugned order, dated 22.2.2007, has directed the petitioner to furnish Security, for a total sum of Rs.5,52,603/-. The request of the petitioner is that instead of the security, the petitioner may be permitted to furnish a personal bond for the amount of Rs.5,52,603/-.

6. Hence, there will be a direction to the first respondent to accept the personal bond to be furnished by the petitioner in respect of the balance amount of tax and penalty, instead of insisting on furnishing of security. The petitioner is directed to execute the personal bond, within a period of two weeks from today, even though the time granted by the second respondent is only till 21.3.2007.

7. Accordingly, the writ petition is disposed of, at the admission stage itself. No costs. Consequently, connected M.P. is closed.

akv

Sd/-
Asst.Registrar

/true copy/

Sub Asst.Registrar

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To

1.The Commercial Tax Officer,
Kilpauk Assessment Circle,
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Choolaimedu,
Chennai- 600 094.

2. The Appellate Assistant Commissioner (CT) VI,
6th Floor, Kuralagam Annexe,
Chennai 600 108.

+1 cc to The Special Government Pleader Sr.No.58011.

+1 cc to Mr.A.R.Jeyasankar, Advocate Sr.No.51740.

MG(CO)
dcp/25.9 W.P.No.30227 of 2007

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